



# 2026 REAPPRAISAL

## Public Meeting

Presented by:

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Tax Department Staff

# General Information

Reappraisal is required at least once every eight years per North Carolina general statute

The process resets all real property tax values to current market value, as of January 1 of the reappraisal year. This reappraisal cycle is based on an effective date of January 1, 2026

Reappraisal distributes the overall property tax burden equitably across the county based on current market value

Property tax values generally do not change from year to year until the next reappraisal. Exceptions include new construction, parcel splits/recombination and permitted changes.

There are currently over 80,000 parcels of real property in Harnett County

# Reappraisal Objective

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Appraise all real property in the county at 100% of its current fair market value, as defined by statute

G.S. 105-283: "All property, real and personal, shall as far as practicable be appraised or valued at its true value in money."

True value in money is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

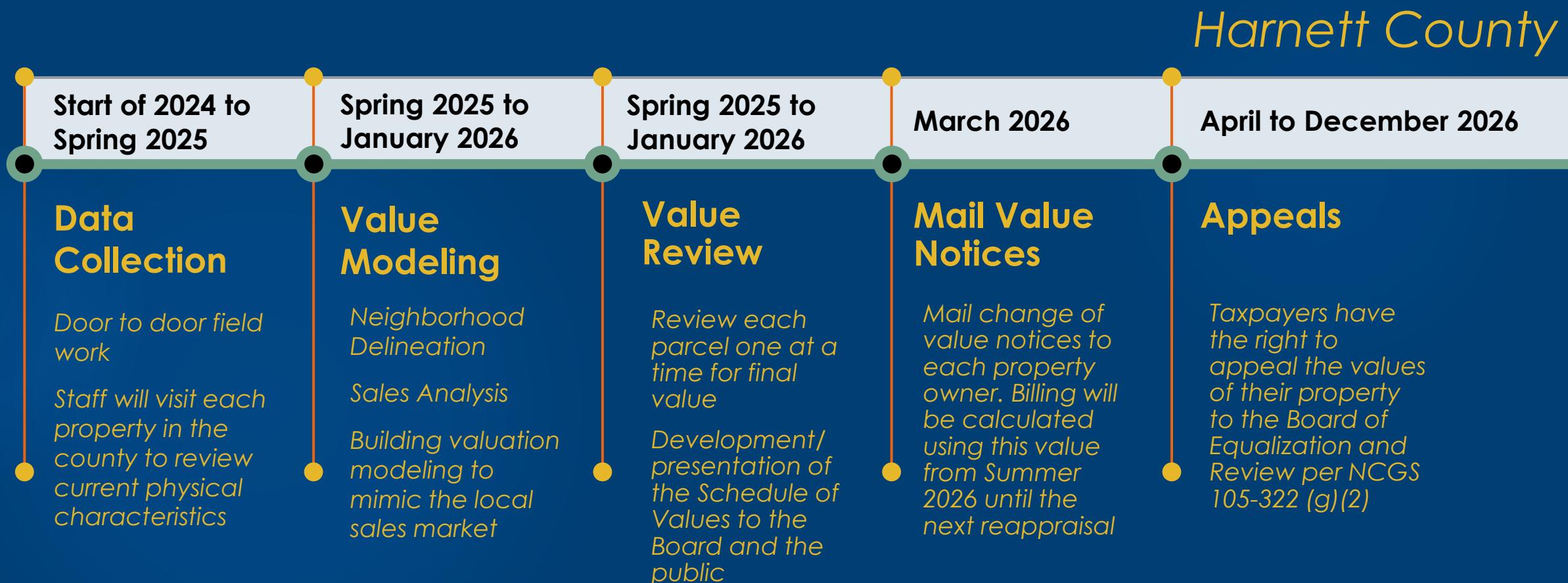
# Market Value

Over time, most properties change in value. This often occurs at different rates based on location and property characteristics.

The Tax Department does not create market value. Rather, we analyze market sales to determine market patterns and trends in different locations. Market value is set by the choices of buyers and sellers in the marketplace.

The county reappraisal studies sales to update rates for all building and structure types, land codes and market factors for individual neighborhoods and rural regions. This allows for fair and equitable valuation for all owners based on their specific property and location in the current market.

# 2026 Reappraisal



# Where Our Values Come From

Properties and sales are analyzed to determine current property conditions, market areas and typical sale prices.

Some variations cannot be determined from the property's exterior, such as:

- Whether a bonus room or basement is finished or unfinished
- Cathedral ceilings or other floor plan variations affecting the size of a second floor
- An unusual floor plan or atypical feature

The challenge, then, is to develop tables that correlate the physical property data we have on file with the sales data to help predict values for all properties, including those that did not sell.

# Why We Do It This Way

We are responsible for appraising over 80,000 individual properties all at one time. This is referred to as *mass appraisal*.

There is no practical way to appraise a large number of properties using the same methods employed by single property fee appraisers

Industry-standard methods have been developed for mass appraisal to produce property values that are reasonable and reliable

Unlike single property appraisals, mass appraisal includes an appeals process to help address valuation issues, which can result from limited information, inaccurate data or even difference of opinion

# Different Areas, Different Changes

In broad terms, we have seen evidence that market values around the county have changed in different ways since the 2022 reappraisal

Some areas or types of improvements have seen significant change in market values and others have remained steadier by comparison

The following are individual examples of these changes across the county. They do not necessarily reflect market changes for all properties in that area

# Appraised Value vs Tax Rates

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Appraised value and tax rates are two separate concerns

The Tax Department evaluates market activity to determine appraised value, or market value

The tax rate is determined by the county jurisdictions based on their budget needs

The appraised value is established well before the tax rate is set and is totally independent of the tax rate

The amount of the tax bill cannot be determined until the tax rate is set

# Anderson Creek Township

Year Built: 2009

2022 Assessed Value: \$200,052

Sale Date: 05/29/2025

Sale Price: \$310,000

Market Increase of 55%



# Averasboro Township

Year Built: 1948

2022 Assessed Value: \$152,103

Sale Date: 04/03/2025

Sale Price: \$220,000

Market Increase of 45%



# Barbecue Township

Year Built: 2007

2022 Assessed Value: \$169,641

Sale Date: 06/02/2025

Sale Price: \$285,000

Market Increase of 68%



# Black River Township

Year Built: 1975

2022 Assessed Value: \$238,700

Sale Date: 11/7/2024

Sale Price: \$400,000

Market Increase of 68%



# Buckhorn Township

Year Built: 1982

2022 Assessed Value: \$193,536

Sale Date: 3/22/2024

Sale Price: \$280,000

Market Increase of 45%



# Duke Township

Year Built: 1947

2022 Assessed Value: \$122,110

Sale Date: 5/20/2025

Sale Price: \$170,000

Market Increase of 39%



# Grove Township

Year Built: 1988

2022 Assessed Value: \$163,741

Sale Date: 2/18/2025

Sale Price: \$260,000

Market Increase of 59%



# Hector's Creek Township

Year Built: 2006

2022 Assessed Value: \$283,799

Sale Date: 6/25/2025

Sale Price: \$415,000

Market Increase of 46%



# Johnsonville Township

Year Built: 1991

2022 Assessed Value: \$216,541

Sale Date: 4/16/2024

Sale Price: \$270,500

Market Increase of 25%



# Lillington Township

Year Built: 1940

2022 Assessed Value: \$107,864

Sale Date: 12/3/2024

Sale Price: \$180,000

Market Increase of 67%



# Neill's Creek Township

Year Built: 2002

2022 Assessed Value: \$230,926

Sale Date: 5/29/2025

Sale Price: \$355,000

Market Increase of 54%



# Stewart's Creek Township

Year Built: 2009

2022 Assessed Value: \$226,487

Sale Date: 6/27/2024

Sale Price: \$310,000

Market Increase of 37%



# Upper Little River Township

Year Built: 1970

2022 Assessed Value: \$176,306

Sale Date: 7/25/2025

Sale Price: \$255,000

Market Increase of 45%



# Manufactured Homes

Year Built: 1994

2022 Assessed Value: \$82,895

Sale Date: 4/15/2025

Sale Price: \$165,000

Market Increase of 99%



# Manufactured Homes

Year Built: 2003

2022 Assessed Value: \$120,688

Sale Date: 3/28/2024

Sale Price: \$206,000

Market Increase of 71%



# Commercial Property

Year Built: 2000

2022 Assessed Value: \$444,608

Sale Date: 5/7/2025

Sale Price: \$560,000

Market Increase of 26%



# Commercial Property

Year Built: 1920

2022 Assessed Value: \$160,523

Sale Date: 1/31/2025

Sale Price: \$215,000

Market Increase of 34%



# Commercial Property

Year Built: 1940

2022 Assessed Value: \$267,880

Sale Date: 4/7/2025

Sale Price: \$465,000

Market Increase of 74%



# Personal Property Mobile Homes

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Certain manufactured homes are statutorily considered real property when specific conditions are met under N.C.G.S. 105-273 (13)(d) . When these conditions are not met these manufactured homes are considered personal property. These personal property mobile homes have a separate schedule of values used for appraisal purposes.

G.S. 105-285: "Personal Property – The value, ownership, and place of taxation of personal property shall be determined annually as of January 1."

# Mobile Homes - Singlewide

Year Manufactured: 1986

2025 Assessed Value: \$2,500

Sale Date: 9/12/2024

Sale Price: \$35,000

2026 Assessed Value: \$33,281



# Mobile Homes - Singlewide

Year Manufactured: 2024

2025 Assessed Value: \$22,176

Sale Date: 4/8/2025

Sale Price: \$64,000

2026 Assessed Value: \$62,432



# Mobile Homes – Doublewide

Year Manufactured: 1994

2025 Assessed Value: \$5,000

Sale Date: 12/22/2024

Sale Price: \$67,000

2026 Assessed Value: \$64,997



# Mobile Homes - Doublewide

Year Manufactured: 2025

2025 Assessed Value: \$39,200

Sale Date: 3/12/2025

Sale Price: \$132,000

2026 Assessed Value: \$129,260



# Personal Property Valuation Considerations

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Pursuant to N.C.G.S. 105-317.1

Size (Square Footage)

Age (Manufactured Year)

Quality Grade (Construction)

Condition (Current)

Type (Singlewide, Doublewide, etc.)

# Appeals

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- There is no informal appeal process in the statutes
- Most counties allow taxpayers to file an appeal to the county assessor prior to the convening of the Board of Equalization Review
- Prior to the first meeting of the Board of Equalization and Review, the assessor may, for good cause, change the appraisal of any property subject to assessment for the current year
- Written notice of a change in assessment shall be given to the taxpayer at their last known address
- In the year of a general reappraisal, counties normally will send a reappraisal notice to the property owners with instructions on how to file an informal appeal
- Property owners should follow these instructions and adhere to the deadlines set by the counties
- Failure to file an informal appeal to the county assessor does not prohibit the property owner from filing an appeal to the county Board of Equalization and Review

*NCDOR Appeals Handbook Chapter 1, Section C, Paragraph 1*

## 3 Steps to the Appeal Process

# Appeals: What to do if you Disagree

### Review

- Review the information we have on file for your property and report any outdated or incorrect information to us.

### Compare

- Compare your property value with the sale prices of similar properties using our free online service.

### Appeal

- If all information is up to date and you still disagree with the assessed value, you can file an appeal with the Board of Equalization and Review (BOER) and schedule a hearing. After the BOER hears your appeal, you will receive written notification of your property value in the mail.

# Appeals

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## Is the question really about value?

There are often issues other than tax value that concern property owners, such as:

- The amount of change from the last reappraisal
- Affordability of the expected taxes
- Level of services provided

While these are all understandable concerns, the only issue the Tax Department can address is the appraised value.

# How to Support Your Appeal

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**You will need to provide information to support your appeal.**

Useful documentation includes:

- Comparable sales or comparable sale reports from the property owner, the county's online sales database or a real estate professional
- Pictures showing the property's inner and outer features and condition, including any upgrades
- ***Optional:*** A copy of a recent fee appraisal for the property, such as one done in connection with the purchase or refinance of the property

# How to Support Your Appeal

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- Data errors and out-of-date information about your property can be managed quickly. Our staff members are here to help if you need to correct, update, or verify your property information.
- Appeals must be based on value, not on the change in value or what the expected tax increase might be.
- If you know you're going to appeal your property value assessment, it is best to appeal as early as possible and before the May 8, 2026, deadline to ensure you can arrange and prepare for a hearing.

**You must appeal by 5p.m. on May 8, 2026 to be considered.**

# Appeal Form – Real Property

**REQUEST FOR INFORMAL APPEAL****TAX YEAR: 2026****(One appeal form per parcel please)**

Property Owner's Name: \_\_\_\_\_ Parcel ID/#: \_\_\_\_\_

Property Address: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

Primary Phone: \_\_\_\_\_ Secondary Phone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

**OWNER'S OPINION OF VALUE AS OF JANUARY 1, 2026: \$ \_\_\_\_\_****Briefly explain why your opinion of value is different from the County's Assessed Value (continue on back if necessary):****THIS APPEAL IS BASED ON: (CHECK ALL THAT APPLY)**

- Incorrect Square Footage or Data (clerical error)
- Comparable sales/Recent fee appraisal/Recent purchase from calendar years 2024-2025
- Denial of Present Use Value (Farming/Forestry)
- Denial of exemption/exclusion (disabled veteran, elderly, disabled)
- Change in the property's value as a result of a physical change to the land or the improvements on the land
- Misapplication of the approved Schedule of Values

**RESIDENTIAL APPEALS – Complete the following (if applicable):**

# of Bedrooms \_\_\_\_\_ # of Full Baths \_\_\_\_\_ # of ½ baths \_\_\_\_\_

Year Built \_\_\_\_\_ Year Renovated \_\_\_\_\_

Total Heated Living Area Sq.ft. \_\_\_\_\_

**COMMERCIAL APPEALS – Complete the following (if applicable):**

Year Built \_\_\_\_\_ Year Renovated \_\_\_\_\_ Total Sq. ft. \_\_\_\_\_ Office Use Sq. ft. \_\_\_\_\_

Warehouse Use Area Heated Sq. ft. \_\_\_\_\_ Retail Use Area Sq. ft. \_\_\_\_\_

# Appeal Form – Real Property

- *The County's Assessment is based on the last general countywide revaluation, which was effective January 1, 2026 and is derived from market/sales data available at that time.*
- *North Carolina General Statute 105-287 indicates that a change in value may be made only to correct a clerical or mathematical error, to correct an appraisal error resulting from a misapplication of the approved Schedule of Values, or to correct values resulting from a Conservation or Preservation agreement. Statute also allows a change in the property's value as a result of a physical change to the land or the improvements on the land (other than normal depreciation) or changes in the legally permitted use of the property.*
- *Per statute, assessed values are not adjusted for normal physical depreciation of improvements. Nor are they adjusted for inflation, deflation, or other economic changes affecting the county in general or by betterments to the property made by repainting buildings/structures, terracing or other methods of soil conservation, landscape gardening, protecting forests against fire, or impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.*
- *An increase or decrease in the appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive.*

- If applicable, please include any evidence to support this appeal (e.g. pictures, appraisals, legal paperwork, etc.).
- By attesting below, I understand that in requesting a review of the above property, the tax assessment may be reduced, increased or not changed.

**Owner's Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

*After receipt of this signed form and completion of a review by our office, the results of this request will be mailed to you in the form of a letter from the Tax Assessor. For questions, please call (910) 814-6920.*

## ***Harnett County Tax Department***

305 W. Cornelius Harnett Blvd. Suite 101 | Lillington, NC 27546 | 910-814-6920 | [www.harnett.org/tax](http://www.harnett.org/tax)

# Appeal Form - Personal Property



## REQUEST FOR ASSESSOR'S REVIEW – INDIVIDUAL PERSONAL PROPERTY

As per North Carolina General Statute 105-317.1(c), a taxpayer who owns personal property taxable in Harnett County may appeal the value, situs or taxability of the property within 30 days after the date of the initial notice of value. Since a separate written notice of the value to the taxpayer is not provided in Harnett County, the tax bill serves as notice of the value of the personal property. This also applies to any discovery notices issued by Harnett County.

To file an appeal, complete this form, including any supporting documentation that will assist us in reviewing the appeal. Should an assessor's conference need to be scheduled the appellant will be advised within 30 days of the appeal submission.

Abstract # / Account #: \_\_\_\_\_ Appellant Owner/Business Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Physical Location of Property: \_\_\_\_\_

Email: \_\_\_\_\_ Phone #: \_\_\_\_\_

Tax Year under Appeal: \_\_\_\_\_ Value under Appeal: \_\_\_\_\_

Taxpayer's Opinion of Value: **(Required)** \_\_\_\_\_

Description of personal property under appeal:

Aircraft - Tail #: \_\_\_\_\_ Serial #: \_\_\_\_\_ Year: \_\_\_\_\_ Model: \_\_\_\_\_ TBO: \_\_\_\_\_ TTAF: \_\_\_\_\_ SMOH: \_\_\_\_\_

Mobile Home - VIN #: \_\_\_\_\_ Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_ Size (Length & Width): \_\_\_\_\_

Multi-Year Tag Trailer – VIN #: \_\_\_\_\_ Year: \_\_\_\_\_ Make: \_\_\_\_\_ Type/Size: \_\_\_\_\_

Unregistered Motor Vehicle - Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_ VIN: \_\_\_\_\_ Mileage: \_\_\_\_\_

Watercraft – HIN #: \_\_\_\_\_ Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_ Size (Length & Width): \_\_\_\_\_

# Appeal Form - Personal Property

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Condition of Property: (Please be specific. Example: mechanical repairs needed, major body damage, etc.)

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Reason for appeal:

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Is the appeal concerning a late listing penalty? Yes:  No:  If yes, submit late list penalty waiver request form

**Affirmation:** Under the penalties prescribed by law, I hereby affirm to the best of my knowledge and belief that all information submitted on this form and accompanying statements is true and complete.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Key Appeal Date

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**Appeal forms can be found online at  
[www.Harnett.org/tax](http://www.Harnett.org/tax), requested in person at  
the Tax Department, or requested by mail.**

**All appeals must be submitted online or in  
writing by 5:00p.m. on May 8, 2026.**

# Tax Relief Programs

- Qualifying owners may benefit from property tax relief programs. An owner must meet the following requirements as of January 1<sup>st</sup>.
  - Elderly Exclusion
    - Senior citizen age 65
    - Income of \$38,800 or less (in 2025)
    - Own the home where you reside
  - Disabled Person Exclusion
    - Income of \$38,800 or less (in 2025)
    - Certification of Disability from physician
    - Own the home where you reside
  - Disabled Veteran Exclusion
    - Honorably discharged from the armed forces
    - 100% permanent and total service-connected disability (certification by VA office)
    - Own the home where you reside
- **\*\* Must apply before June 1st**

# Next Steps

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- ▶ January 1, 2026 – Effective date of countywide reappraisal
- ▶ March 2026 – Mail value notice
- ▶ March 2026 – Begin accepting appeals
- ▶ April 2026 – BOER hearings begin
- ▶ May 8, 2026 – Deadline to submit appeals
- ▶ August 2026 – Tax bills mailed
- ▶ November 30<sup>th</sup> – Last day for BOER to hear appeals

# Questions?

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**Harnett**  
C O U N T Y  
NORTH CAROLINA

## **Harnett County Tax Department**

Christine Wallace, Tax Administrator

Sara Tyree, Assistant Tax Administrator

Nick Himmel, Real Property/Reval Supervisor

Caeleb Dinger, Vincent Valuations LLC

305 W. Cornelius Harnett Blvd, Ste 101  
Lillington, NC 27546

910-814-6920 (Real Property Reappraisal)

910-893-7520 (Personal Property Reappraisal)

[www.harnett.org/tax](http://www.harnett.org/tax)